

**Applying for
Reinstatement of a
Certificate Suspended/
Revoked on or after
July 1, 2001**

Board of Accountancy
Washington State



Checklist & Instructions

To apply for reinstatement of your certificate suspended or revoked on or after July 1, 2001 you must:

1. **Continuing Professional Education (CPE):** You are required to complete four CPE credit hours in ethics applicable to the practice of public accounting in Washington state within the six-month period immediately preceding the date your application for reinstatement is received by the Board. A list of approved ethics courses is available on the Board's web site.
2. **Application:** Comply with WAC 4-25-795 (*How do I apply for reinstatement of a suspended or lapsed CPA license or certificate?*) that requires submission of:
 - ☐ A completed Certificate Reinstatement form (attached)
 - ☐ The appropriate reinstatement fee [\$480]
 - ☐ Source document [original certificate of completion--**not a copy**--that includes the sponsor name, course title, number of CPE hours earned, and the date attended] to support the CPE you reported on the Reinstatement Application
 - ☐ Written substantiation of the reasons constituting good cause for reinstatement
 - ☐ Two supporting recommendations, under penalty of perjury, from CPA licensees who have personal knowledge of your activities since the suspension or revocation was imposed

The Board may elect to perform additional inquiries. Upon completion of processing, notification of certificate reinstatement will be mailed to the last address you provided to the Board. Your certificate will expire on June 30 of the third calendar year following the date of reinstatement.

Required Use of the Title "CPA-Inactive"

Reinstatement of a CPA certificate allows you to make commercial or occupational use of the title "**CPA-Inactive.**" You are prohibited by state law from using the title "CPA." The word "Inactive" must be of the same font (style and size) as the word "CPA" or "Certified Public Accountant." (RCW 18.04.105 [7] and [8]) You may not use the title "CPA-Inactive" to offer or provide accounting, management consulting, tax, tax consulting, or similar services to the public (in other words you may not practice public accounting in association with the title "CPA-Inactive"). If you offer these non-attest accounting services to the public, you may not use the title "CPA-Inactive." Only licensed CPAs may offer or perform attest services or offer or provide accounting, management consulting, tax, tax consulting, or similar services to the public in association with any certified public accounting title. If you wish to use the title "CPA" or practice public accounting in association with the title "CPA," you must first obtain a Washington State CPA license.

To assist you, the following forms and information are available on the Board's web site:

- CPE Questions and Answers (<http://www.cpaboard.wa.gov/cpe/common.html>)
- List of approved ethics courses applicable to practice in Washington State (<http://www.cpaboard.wa.gov/cpe/listethics.html>)
- Certificate Reinstatement form (See attached)

To facilitate the processing of your application be sure you have fully completed the required forms and submitted all required information. If you have questions, feel free to contact the Board at (360) 664-9191 or e-mail michellep@cpaboard.wa.gov.

Certificate Reinstatement Application

Board of Accountancy Washington State



P O Box 43123
Olympia, WA 98504-3123

(360) 664-9191
www.cpaboard.wa.gov

To reinstate your Washington State CPA certificate that was suspended/revoked on or after July 1, 2001 you must submit a completed form, **original CPE documentation** (see Board Policy 2000-1), any additional required information, and the appropriate fee to the Washington State Board of Accountancy. Incomplete applications will not be processed. Prior to processing your application, the Board may require other information. Upon approval, notification of your certificate reinstatement will be mailed to the last address you provided to the Board. Your certificate will expire on June 30 of the third calendar year following the date of reinstatement. Reinstatement of a CPA certificate allows you to make commercial or occupational use of the title "CPA-Inactive"; however, you may not practice public accounting.

PERSONAL INFORMATION:

Name*: _____ Certificate #: _____ Issue Date: _____

Address: _____

Daytime Phone #: _____

* If you have changed your name, you may need to obtain a new 9x12 wall document. See reinstatement fee information below.

THIS SECTION IS APPLICABLE ONLY IF YOU ARE APPLYING FOR REINSTATEMENT OF A CERTIFICATE THAT WAS SUSPENDED OR REVOKED BY BOARD ORDER ON OR AFTER JULY 1, 2001

If your CPA certificate was revoked or suspended by the Board on or after July 1, 2001, your reinstatement application is governed by the provision of WAC 4-25-795 which requires you also submit:

- (1) Written substantiation of the reasons constituting good cause for the reinstatement,
- (2) Two supporting recommendations, under the penalty of perjury, from CPA licensees who have personal knowledge of your activities since the suspension or revocation was imposed, and
- (3) Other documents which may have been required by the Board's order.

FEES:

Fee Enclosed

Reinstatement of a CPA Certificate that Lapsed July 1, 2001 Fee: **\$480**

Reinstatement of a CPA certificate allows you to make commercial or occupational use of the title "CPA-Inactive"; however, **you may not practice public accounting**. To qualify for reinstatement you must document the completion of four CPE credit hours in ethics applicable to the practice of public accounting in Washington State within the six-month period immediately preceding your request for reinstatement.

New 9x12 Wall Document due to Name Change Fee: **\$50**

To order a new 9x12 wall document, include your original 9x12 wall document and a copy of the marriage certificate, divorce decree, or court order that provides proof of your new name.

Make check payable to Washington State Board of Accountancy
PO Box 43123, Olympia, WA 98504-3123

TOTAL ENCLOSED: \$ _____

All fees must be in US dollars and drawn on a bank with a US bank affiliate listed on the face of the check or money order.

CONTINUING PROFESSIONAL EDUCATION (CPE)

You are required to complete 4 CPE credit hours in ethics applicable to the practice of public accounting in Washington state within the six-month period immediately preceding the date your application for reinstatement is received by the Board. On the worksheet below, list the CPE courses you completed during the six-month period immediately preceding the date your application is received by the Board. You must also **attach supporting document** [*original certificate of completion--not a copy--that includes the sponsor name, course title, number of CPE hours earned, and the date attended*] as evidence of eligibility for the CPE credit.

			Ethics CPE Credit Hours
Date	Sponsoring Organization	Title of Program/Course	Total
<input type="checkbox"/> _____	_____	_____	_____
<input type="checkbox"/> _____	_____	_____	_____
TOTAL (must be 4 or more)			_____
<input type="checkbox"/> Check if documentation is attached [<i>original certificate of completion--not a copy</i>]			

OTHER INFORMATION:

List below if during the past three years you have held or applied for a CPA certification, license, or permit in any other state or foreign jurisdiction:

State/Foreign Jurisdiction: _____ License/Certificate Number: _____

State/Foreign Jurisdiction: _____ License/Certificate Number: _____

CERTIFICATION OF APPLICANT: If you are unable to sign the following certification, attach a full explanation to your application.

I understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy.

I certify under the penalty of perjury under the laws of the state of Washington that since the lapse of my Washington State CPA certificate I have not used the CPA title or held out in the practice of public accountancy in any capacity. I also certify under the penalty of perjury that I have met the CPE requirements for reinstatement of WAC 4-25-830 and the CPE supporting documentation requirements of WAC 4-25-833 and Board Policy 2000-1. **I also certify under the penalty of perjury** under the laws of the state of Washington that in the past three years I have **NOT** been:

- Barred from practice before any government agency, foreign or domestic;
- Subjected to a disciplinary action by another state board of accountancy or other licensing body, foreign or domestic;
- Declared by a court of competent jurisdiction, foreign or domestic, to have committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on your fitness to represent yourself as a CPA; **or**
- Charged or convicted of a felony

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)